

Government of West Bengal  
Finance Department  
Revenue Branch  
Writers' Buildings, Kolkata-700 001

No.454-F.T.

Dated, the 12<sup>th</sup> April, 2013

**MEMORANDUM**

**Sub : Revision of rates of Professional Tax**

The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 has been amended through the West Bengal Finance Act, 2013 with effect from 1<sup>st</sup> April, 2013. The Sl.No.1 of the Schedule appended to the Profession Tax Act, as amended, relating to the rates of tax payable by salaried persons and wage earners only, with effect from 01.04.2013 is given below :

**THE SCHEDULE**

Schedule of rates of tax on professions, trades, callings and employment

Sl. No.	Class of persons	Rate of Tax
1	2	3
1.	Salary and wage earners. Such persons whose monthly salaries or wages are –	
	i) ₹ 3,000 or less	Nil
	ii) ₹ 3,001 or more but less than ₹ 5,000/-	Nil
	iii) ₹ 5,001 or more but less than ₹ 6,001/-	Nil
	iv) ₹ 6,001 or more but less than ₹ 7,001/-	Nil
	v) ₹ 7,001 or more but less than ₹ 8,001/-	₹ 50/- per month
	vi) ₹ 8,001 or more but less than ₹ 9,001/-	₹ 90/- per month
	vii) ₹ 9,001 or more but less than ₹ 15,001/-	₹ 110/- per month
	viii) ₹ 15,001 or more but less than ₹ 25,001/-	₹ 130/- per month
	ix) ₹ 25,001 or more but less than ₹ 40,001/-	₹ 150/- per month
	x) ₹ 40,001 and above	₹ 200/- per month

Necessary steps may kindly be taken to deduct Profession Tax accordingly with effect from 01.04.2013.

Sd/- S. Pal  
Special Secretary to the  
Government of West Bengal.